

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
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**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 94**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 12/2021-GST/SIKKIM**

**Date: 1st May, 2021**

**NOTIFICATION**

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Ministry Department, No. 83/2020 – State Tax, dated the 10<sup>th</sup> November, 2020, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**